



ELECTRONIC PAYMENT OPTIONS FOR QUARTER-MONTHLY (WEEKLY) WITHHOLDING TAX FILERS

Income tax withheld by your company falls within the provisions of [Section 143.225, RSMo](#), which requires you to electronically submit Missouri withholding tax payments on a quarter-monthly basis. Quarter-Monthly periods are defined as:

1. The first seven days of the calendar month.
2. The 8th to the 15th day of the calendar month.
3. The 16th to the 22nd day of the calendar month.
4. The 23rd day to the end of the calendar month.

As a quarter-monthly filer, you are required to pay at least 90 percent of the actual tax due within three banking days following the end of the quarter-monthly period. If there is not a payroll during a quarter-monthly period, no quarter-monthly payment is necessary. Your monthly Employer's Return of Income Taxes Withheld (Form MO-941), reporting your actual withholding tax liability for the month, is still due on the 15th of each month (or the next business day if the 15th falls on a weekend or holiday) following the month you collect the taxes, and at the end of the month following the third month of the quarter. Any additional tax due must be paid on or before the due date of the monthly tax return.

All employers subject to the requirement of quarter-monthly filing must file and pay employer withholding tax electronically. Quarter-monthly filers MUST SUBMIT an Employer's Return of Income Taxes Withheld (Form MO-941), AFTER making Quarter-Monthly Payments. Option 1 and Option 2 filers can choose to submit the reconciliation online at <https://dors.mo.gov/tax/whtxonline/Login.jsp>. Because of the electronic filing requirement, paper returns and payment vouchers will no longer be available for quarter-monthly filers. Amended returns, however, must still be submitted by paper. Blank copies of amended returns are available at: <http://dor.mo.gov/forms/>.

OPTION 1:



Quarter-Monthly filers can make withholding tax payments online using a credit card or E-Check (Electronic Bank Draft) through our web site <http://dor.mo.gov/business/payonline.php>.

- All valid withholding tax filers (with account in an active status) can use this system.
- The system will ask for your Missouri Identification Number, tax period and the amount of payment.
- Other payment information will be needed such as name, address, credit card number, or bank routing and account number, etc.
- A payment can be scheduled up to 45 days in advance.
- The postmark date of the transaction is the date the payment is effective.
- The payment will process within 2-3 working days of the effective date.
- The monthly Form MO-941 reconciliation can be submitted using this online system after all Quarter-Monthly payments have been made for that month.

OPTION 2:



Quarter-Monthly filers may also elect to make their withholding tax payments using the Automated Clearing House Credit (ACH) method.

- To make payments through the ACH Credit Payment method, you must make arrangements with your financial institution or service provider to originate the transaction and pay the associated costs.
- You must work with your financial institution or service provider to ensure that the required "TXP" tax information is transmitted with the payment, and submit [Form 4572, Electronic Filing Trading Partner Agreement](#) prior to sending payments.
- The file layout booklet ([DOR-4585](#)) and [Form 4572](#) are located at <http://dor.mo.gov/>.
- When the Department has received [Form 4572](#) and a pre-notification test, you will be contacted to verify that the information is correct.
- The postmark date of the transaction is the Federal Reserve settlement date.
- Work with your financial institution or service provider to ensure payments are timely.
- If you have questions regarding electronic payment options, call (573) 751-8150.

2013 QUARTER-MONTHLY WITHHOLDING PAYMENT DUE DATES

TAX PERIOD	PERIOD COVERED	DUE DATE
JANUARY 2013	JAN 01 - 07	JAN 10, 2013
	JAN 08 - 15	JAN 18, 2013
	JAN 16 - 22	JAN 25, 2013
	JAN 23 - 31	FEB 05, 2013
FEBRUARY 2013	FEB 01 - 07	FEB 12, 2013
	FEB 08 - 15	FEB 21, 2013
	FEB 16 - 22	FEB 27, 2013
	FEB 23 - 28	MAR 05, 2013
MARCH 2013	MAR 01 - 07	MAR 12, 2013
	MAR 08 - 15	MAR 20, 2013
	MAR 16 - 22	MAR 27, 2013
	MAR 23 - 31	APR 03, 2013
APRIL 2013	APR 01 - 07	APR 10, 2013
	APR 08 - 15	APR 18, 2013
	APR 16 - 22	APR 25, 2013
	APR 23 - 30	MAY 03, 2013
MAY 2013	MAY 01 - 07	MAY 10, 2013
	MAY 08 - 15	MAY 20, 2013
	MAY 16 - 22	MAY 28, 2013
	MAY 23 - 31	JUN 05, 2013
JUNE 2013	JUN 01 - 07	JUN 12, 2013
	JUN 08 - 15	JUN 19, 2013
	JUN 16 - 22	JUN 26, 2013
	JUN 23 - 30	JUL 03, 2013

TAX PERIOD	PERIOD COVERED	DUE DATE
JULY 2013	JUL 01 - 07	JUL 10, 2013
	JUL 08 - 15	JUL 18, 2013
	JUL 16 - 22	JUL 25, 2013
	JUL 23 - 31	AUG 05, 2013
AUGUST 2013	AUG 01 - 07	AUG 12, 2013
	AUG 08 - 15	AUG 20, 2013
	AUG 16 - 22	AUG 27, 2013
	AUG 23 - 31	SEP 05, 2013
SEPTEMBER 2013	SEP 01 - 07	SEP 11, 2013
	SEP 08 - 15	SEP 18, 2013
	SEP 16 - 22	SEP 25, 2013
	SEP 23 - 30	OCT 03, 2013
OCTOBER 2013	OCT 01 - 07	OCT 10, 2013
	OCT 08 - 15	OCT 18, 2013
	OCT 16 - 22	OCT 25, 2013
	OCT 23 - 31	NOV 05, 2013
NOVEMBER 2013	NOV 01 - 07	NOV 13, 2013
	NOV 08 - 15	NOV 20, 2013
	NOV 16 - 22	NOV 27, 2013
	NOV 23 - 30	DEC 04, 2013
DECEMBER 2013	DEC 01 - 07	DEC 11, 2013
	DEC 08 - 15	DEC 18, 2013
	DEC 16 - 22	DEC 26, 2013
	DEC 23 - 31	JAN 06, 2014

MONTHLY WITHHOLDING RETURN DUE DATES

REPORTING PERIOD	DUE DATE
JAN 2013	FEB 15, 2013
FEB 2013	MAR 15, 2013
MAR 2013	APR 30, 2013
APR 2013	MAY 15, 2013
MAY 2013	JUN 17, 2013
JUN 2013	JUL 31, 2013
JUL 2013	AUG 15, 2013
AUG 2013	SEP 16, 2013
SEP 2013	OCT 31, 2013
OCT 2013	NOV 15, 2013
NOV 2013	DEC 16, 2013
DEC 2013	JAN 31, 2014

QUARTERLY WITHHOLDING RETURN DUE DATES

REPORTING PERIOD	DUE DATE
JAN - MAR 2013	APRIL 30, 2013
APR - JUN 2013	JULY 31, 2013
JUL - SEP 2013	OCT 31, 2013
OCT - DEC 2013	JAN 31, 2014

If you have any questions or require additional information, please contact us at:

Missouri Department of Revenue
P.O. Box 3375
Jefferson City, MO 65105-3375

E-mail: withholding@dor.mo.gov

Fax: (573) 522-6816

Telephone: (573) 751-7200

<http://dor.mo.gov/business/withhold/>